



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
HARRISBURG, PA 17128-0901

## SALES AND USE TAX RATES

6% RATES					
From	Thru	Tax	From	Thru	Tax
\$ .01	.10	.00			
.11	.17	.01	7.11	7.17	.43
.18	.34	.02	7.18	7.34	.44
.35	.50	.03	7.35	7.50	.45
.51	.67	.04	7.51	7.67	.46
.68	.84	.05	7.68	7.84	.47
.85	1.10	.06	7.85	8.10	.48
1.11	1.17	.07	8.11	8.17	.49
1.18	1.34	.08	8.18	8.34	.50
1.35	1.50	.09	8.35	8.50	.51
1.51	1.67	.10	8.51	8.67	.52
1.68	1.84	.11	8.68	8.84	.53
1.85	2.10	.12	8.85	9.10	.54
2.11	2.17	.13	9.11	9.17	.55
2.18	2.34	.14	9.18	9.34	.56
2.35	2.50	.15	9.35	9.50	.57
2.51	2.67	.16	9.51	9.67	.58
2.68	2.84	.17	9.68	9.84	.59
2.85	3.10	.18	9.85	10.00	.60
3.11	3.17	.19	Amount		Tax
3.18	3.34	.20	\$ 10		\$ .60
3.35	3.50	.21	20		1.20
3.51	3.67	.22	30		1.80
3.68	3.84	.23	40		2.40
3.85	4.10	.24	50		3.00
4.11	4.17	.25	60		3.60
4.18	4.34	.26	70		4.20
4.35	4.50	.27	80		4.80
4.51	4.67	.28	90		5.40
4.68	4.84	.29	100		6.00
4.85	5.10	.30			
5.11	5.17	.31	1% RATES		
5.18	5.34	.32	From	Thru	Tax
5.35	5.50	.33	.51	1.50	.01
5.51	5.67	.34	1.51	2.50	.02
5.68	5.84	.35	2.51	3.50	.03
5.85	6.10	.36	3.51	4.50	.04
6.11	6.17	.37	4.51	5.50	.05
6.18	6.34	.38	5.51	6.50	.06
6.35	6.50	.39	6.51	7.50	.07
6.51	6.67	.40	7.51	8.50	.08
6.68	6.84	.41	8.51	9.50	.09
6.85	7.10	.42	9.51	10.00	.10

If the purchase price is more than \$10, 6 percent (6%) or one percent (1%) of each dollar plus the above bracket charges upon any fractional part of a dollar must be collected.

## **IMPORTANT TAX INFORMATION YOU SHOULD KNOW**

“Individuals operating as sole proprietors and those engaged in partnerships, who are actively remitting PA sales tax, must remain current for all applicable tax return filings and payments due to the Commonwealth. In addition to sales tax, other tax obligations may include employer withholding, unemployment compensation and personal income tax. Non-resident PA sales tax licensees, including those who live in reciprocal agreement states (Maryland, New Jersey, Ohio, Indiana, West Virginia and Virginia), are required to file a PA-40 personal income tax return and include a Profit and Loss Statement (Schedule C). Personal income tax on total net income generated from a business operation located within PA is payable to PA. Remittance must be made directly to PA. The stipulations of the respective Reciprocal Compensation Agreements apply strictly to earned W-2 income (ONLY compensation). Non-compliance with PA personal income tax filing requirements can result in the assessment of interest/penalties for delinquent tax years, revocation of a sales tax license and other enforcement actions”.